

EXHIBIT E12

EXHIBIT E12

USA Commercial Mortgage Company, et al.
 Transition to Compass
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
January 1, 2007 through January 31, 2007					
Allison, Tom	01/02/07	Review result of Auction and relationship of Asset Purchase Agreement with collection activities going forward.	2.7	\$ 650.00	\$ 1,755.00
Smith, Susan	01/02/07	Prepare list of loans to be serviced by Compass.	0.2	590.00	118.00
Fasel, Bill	01/03/07	Participate in conference calls with Counsel regarding outstanding issues and transition tasks related to closing the Compass transaction.	2.3	620.00	1,426.00
Smith, Susan	01/03/07	Correspond with D. Blatt (Compass) regarding loans to be serviced by Compass.	0.2	590.00	118.00
Fasel, Bill	01/04/07	Participate in meetings with Compass Partners to discuss sale transition-related issues and open due-diligence items.	3.2	620.00	1,984.00
Koe, Robert	01/04/07	Review the current collection strategy with Compass Partners.	1.8	650.00	1,170.00
Koe, Robert	01/04/07	Discuss with E. Monson (RQN), A. Stevens (USACM) on default interest effect on loans that could close before closing of Compass servicing.	1.3	650.00	845.00
Reed, James	01/04/07	Review Asset Purchase Agreement regarding clause related to First Trust Deed Fund loan treatment.	1.4	430.00	602.00
Reed, James	01/04/07	Review Asset Purchase Agreement related to treatment of default interest issue.	1.9	430.00	817.00
Smith, Susan	01/04/07	Participate in call with D. Blatt (Compass) regarding transition issues and closing of sale.	0.4	590.00	236.00
Allison, Tom	01/05/07	Participate in conference call with B. Piskin (Compass Partners), R. Koe, J. Reed (both MFIM) and A. Stevens (USACM) to discuss various issues on Compass assuming servicing rights.	1.4	650.00	910.00
Allison, Tom	01/05/07	Participate in conference call with R. Koe, J. Reed (both MFIM), A. Stevens (USACM) to review Compass Partner's positions on servicing.	0.8	650.00	520.00
Allison, Tom	01/05/07	Participate in conference call with A. Jarvis (RQN) and S. Smith (MFIM) regarding Compass, Plan Order and transition issues.	0.7	650.00	455.00
Koe, Robert	01/05/07	Participate in conference call with B. Piskin (Compass Partners), T. Allison, J. Reed (both MFIM) and A. Stevens (USACM) to discuss various issues on Compass assuming servicing rights.	1.4	650.00	910.00
Koe, Robert	01/05/07	Participate in conference call with T. Allison, J. Reed (both MFIM), A. Stevens (USACM) to review Compass Partner's positions on servicing.	0.8	650.00	520.00
Koe, Robert	01/05/07	Prepare for Compass Partner conference call.	0.8	650.00	520.00
Reed, James	01/05/07	Review outstanding issues related to close of Compass transaction.	1.5	430.00	645.00
Reed, James	01/05/07	Participate in conference call with B. Piskin (Compass Partners), R. Koe, T. Allison (both MFIM) and A. Stevens (USACM) to discuss various issues on Compass assuming servicing rights.	1.4	430.00	602.00
Reed, James	01/05/07	Participate in conference call with T. Allison, R. Koe (both MFIM), A. Stevens (USACM) to review Compass Partner's positions on servicing.	0.8	430.00	344.00
Smith, Susan	01/05/07	Participate in conference call with A. Jarvis (RQN) and T. Allison (MFIM) regarding Compass, Plan Order and transition issues.	0.7	590.00	413.00
Reed, James	01/08/07	Participate in call with Compass related to closing of Standard Property Loan.	0.7	430.00	301.00
Allison, Tom	01/09/07	Evaluate alternatives for resolution of purchase price adjustment issue as relates to resolution of loan negotiations.	1.8	650.00	1,170.00
Fasel, Bill	01/09/07	Participate in conference calls with Compass Partners to discuss sale transition-related issues and open due-diligence items.	0.8	620.00	496.00
Reed, James	01/09/07	Participate in call with Compass concerning recent developments in loan portfolio.	1.1	430.00	473.00
Fasel, Bill	01/10/07	Review USA's loan portfolio and collections to-date pertaining to potential purchase price adjustments applied to Compass' bid.	1.3	620.00	806.00
Smith, Susan	01/10/07	Participate in call with D. Blatt (Compass) regarding transition issues and closing of sale.	0.4	590.00	236.00
Fasel, Bill	01/11/07	Discuss with Compass and Counsel regarding certain sale transition issues (servicing operations, collection status on certain loans).	0.7	620.00	434.00
Smith, Susan	01/11/07	Participate in call with A. Jarvis, S. Strong (both RQN) to discuss sale closing and transition issues.	0.6	590.00	354.00
Allison, Tom	01/16/07	Review status of loan negotiations and relationship to potential purchase price adjustments.	1.7	650.00	1,105.00
Atkinson, James	01/16/07	Review Compass Partners statement in connection with reply motion to bid procedures.	1.2	650.00	780.00

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USA Commercial Mortgage Company, et al.
 Transition to Compass
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Fasel, Bill	01/16/07	Participate in conference calls with NRC Realty regarding potential foreclosure situations and introduction to Compass to assist in on potential loan foreclosure opportunities.	2.3	620.00	1,426.00
Fasel, Bill	01/16/07	Discuss with Stalking Horse Bidder regarding sale closing status and payment of break-up fee.	0.7	620.00	434.00
Fasel, Bill	01/16/07	Review Estoppel Certificates and related follow-up information.	1.2	620.00	744.00
Fasel, Bill	01/17/07	Discuss with Counsel regarding Stalking Horse Bidder's questions regarding sale closing status and payment of break-up fee.	1.2	620.00	744.00
Fasel, Bill	01/17/07	Review Estoppel Certificates and related follow-up information.	1.5	620.00	930.00
Koe, Robert	01/17/07	Participate in meeting with J. Reed (MFIM) on status on Compass Partner sale and their ability to obtain financing.	1.0	650.00	650.00
Koe, Robert	01/17/07	Participate in call with RQN to discuss legal alternatives to Compass Partner issues.	1.2	650.00	780.00
Reed, James	01/17/07	Participate in meeting with R. Koe (MFIM) on status on Compass Partner sale and their ability to obtain financing.	1.0	430.00	430.00
Reed, James	01/17/07	Participate in meeting with Compass related to USA Investment Partners.	1.5	430.00	645.00
Reed, James	01/17/07	Participate in meeting with Compass concerning transition issues.	1.5	430.00	645.00
Allison, Tom	01/19/07	Discuss status of Compass sale with R. Koe (MFIM).	0.4	650.00	260.00
Fasel, Bill	01/19/07	Participate in conference calls with Counsel regarding outstanding issues and transition tasks related to closing the Compass transaction.	2.3	620.00	1,426.00
Fasel, Bill	01/19/07	Participate in conference calls with Compass regarding ongoing issues related to closing of the transaction and related transition issues.	2.3	620.00	1,426.00
Koe, Robert	01/19/07	Discuss status of Compass sale with T. Allison (MFIM).	0.4	650.00	260.00
Atkinson, James	01/21/07	Analyze bid reduction schedule regarding sale of USA First Deed Trust loans.	1.2	650.00	780.00
Allison, Tom	01/22/07	Review transition issues related to transition and final transaction tasks in preparation for related calls.	1.2	650.00	780.00
Fasel, Bill	01/22/07	Participate in conference calls with Compass regarding ongoing issues related to closing of the transaction and related transition issues.	1.8	620.00	1,116.00
Fasel, Bill	01/22/07	Participate in conference calls with Counsel regarding outstanding issues and transition tasks related to closing the Compass transaction.	1.3	620.00	806.00
Reed, James	01/22/07	Review Asset Purchase Agreement for detail on purchase price adjustment.	2.5	430.00	1,075.00
Fasel, Bill	01/23/07	Review (and internal discussions) related to Compass/Weil Gotshal's Document Request List regarding additional legal due diligence required to close transaction.	1.7	620.00	1,054.00
Fasel, Bill	01/23/07	Participate in conference calls with Compass regarding ongoing issues related to closing of the transaction and related transition issues.	1.3	620.00	806.00
Haftl, Michael	01/23/07	Analyze purchase price calculations.	0.2	530.00	106.00
Reed, James	01/23/07	Participate in call with Compass related to title work done on loans.	0.8	430.00	344.00
Reed, James	01/23/07	Participate in call with Compass related to IT issues.	0.9	430.00	387.00
Allison, Tom	01/24/07	Review current status of closing and contingent alternatives.	1.8	650.00	1,170.00
Fasel, Bill	01/24/07	Review with Counsel - Compass/Weil Gotshal's Document Request List regarding additional legal due diligence required to close transaction.	1.7	620.00	1,054.00
Fasel, Bill	01/24/07	Participate in conference calls with Compass regarding ongoing issues related to closing of the transaction and related transition issues.	0.8	620.00	496.00
Reed, James	01/24/07	Participate in call with Weil (Compass counsel) related to assignment issues for Amesbury.	0.8	430.00	344.00
Reed, James	01/24/07	Respond to due diligence request from Compass counsel.	2.5	430.00	1,075.00
Fasel, Bill	01/25/07	Participate in conference calls with Counsel and Compass regarding loan servicing operations and collection status on certain loans.	2.3	620.00	1,426.00
Reed, James	01/25/07	Collect and prepare land survey information for Compass.	0.9	430.00	387.00
Reed, James	01/25/07	Collect assignment information for Compass.	0.8	430.00	344.00
Steele, Sarah	01/25/07	Prepare ownership percentage breakdown for Amesbury.	0.9	430.00	387.00

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April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Fasel, Bill	01/26/07	Prepare for (and conference calls with) Counsel regarding (i) bid allocation issues and preparation for conference call with the USA Commercial Mortgage and (ii) discussions regarding remaining sale closing tasks and open diligence items.	2.4	620.00	1,488.00
Fasel, Bill	01/26/07	Participate in conference calls with Compass and Weil Gotshal regarding open transition issues, loan collection issues and overall sale closing process.	2.5	620.00	1,550.00
Koe, Robert	01/26/07	Discuss with Weil Gotshal, RQN and Stutman on various Committee issues.	0.6	650.00	390.00
Koe, Robert	01/26/07	Discuss with A. Jarvis (RQN) and RQN attorneys regarding issues on compact closing.	1.5	650.00	975.00
Koe, Robert	01/26/07	Discuss with RQN, R. Charles (L&R), T. Burr (Sierra) regarding Declaration of William Fasel concerning allocation of Compass Partners LLC bid to particular assets.	0.6	650.00	390.00
Reed, James	01/26/07	Respond to due diligence request from Compass counsel.	1.3	430.00	559.00
Fasel, Bill	01/29/07	Participate in conference calls with Counsel regarding follow-up to USA Commercial Mortgage's request to discuss valuation and allocation of Compass' bid.	1.8	620.00	1,116.00
Fasel, Bill	01/29/07	Review information to be provided to Compass regarding additional due diligence requests.	2.3	620.00	1,426.00
Haftl, Michael	01/29/07	Review motion related to purchase price allocation.	0.4	530.00	212.00
Reed, James	01/29/07	Meet with S. Smith (MFIM) regarding Compass.	0.4	430.00	172.00
Reed, James	01/29/07	Monitor onsite due diligence by Capital Source and Compass financing source.	2.0	430.00	860.00
Smith, Susan	01/29/07	Meet with J. Reed (MFIM) regarding Compass.	0.4	590.00	236.00
Cadwell, Kristin	01/30/07	Locate and obtain assignments pertaining to 16 loans at the request of Compass Partners.	2.6	190.00	494.00
Cadwell, Kristin	01/30/07	Continue to locate and obtain assignments pertaining to 16 loans at the request of Compass Partners.	1.1	190.00	209.00
Fasel, Bill	01/30/07	Participate in conference calls with Counsel regarding follow-up to USA Commercial Mortgage's request to discuss valuation and allocation of Compass' bid.	1.3	620.00	806.00
Fasel, Bill	01/30/07	Review information to be provided to Compass regarding additional due diligence requests.	1.8	620.00	1,116.00
Reed, James	01/30/07	Participate in call with Compass counsel related to due diligence items.	0.8	430.00	344.00
Reed, James	01/30/07	Provide documents to Compass counsel related to loan portfolio.	1.6	430.00	688.00
Reed, James	01/30/07	Participate in call with Compass concerning hardware transfer issues.	0.8	430.00	344.00
Fasel, Bill	01/31/07	Participate in conference calls with Compass regarding loan collection and refinancing status on Franklin Stratford and follow-on discussions with Counsel.	1.6	620.00	992.00
Fasel, Bill	01/31/07	Review with Counsel information to be provided to Compass regarding additional due diligence requests.	1.8	620.00	1,116.00
Reed, James	01/31/07	Collect guarantee information for Compass.	1.3	430.00	559.00
Reed, James	01/31/07	Provide additional due diligence materials to Compass.	2.3	430.00	989.00
Total Transition to Compass			113.1		\$ 62,833.00

February 1, 2007 through February 28, 2007

Fasel, Bill	02/01/07	Participate in conference calls with Counsel and Compass regarding ongoing Sale transition issues.	1.2	\$ 620.00	\$ 744.00
Reed, James	02/01/07	Oversee Compass document review.	1.2	430.00	516.00
Steele, Sarah	02/01/07	Discuss with L. Weese (USACM) regarding information requests coming from Compass.	1.2	430.00	516.00
Fasel, Bill	02/02/07	Prepare with Counsel for conference call with Creditor's Committees regarding status of certain loan issues and overall Sale transition/closing issues.	1.2	620.00	744.00
Fasel, Bill	02/02/07	Participate in conference calls with Counsel regarding ongoing Sale transition issues and open due diligence issues raised by Compass.	2.0	620.00	1,240.00
Fasel, Bill	02/02/07	Review Bid Tracking Analysis (identifying potential purchase price adjustments) with First Trust Deed Fund's Financial Advisor (A&M).	0.8	620.00	496.00
Reed, James	02/02/07	Review and respond to Compass due diligence open request list.	0.9	430.00	387.00
Reed, James	02/02/07	Oversee transaction closing issues.	2.3	430.00	989.00

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Name	Date	Description	Hours	Rate	Fees
Allison, Tom	02/05/07	Participate in meeting with R. Koe and B. Fasel (both MFIM) on the status of the Compass Sale, Standard Property loans, B. Russell (Borrower) loans and Colt Gateway loans.	0.7	650.00	455.00
Fasel, Bill	02/05/07	Participate in conference calls with Compass regarding closing status, Standard Property loan issues, and outstanding Capital Source diligence issues.	0.5	620.00	310.00
Fasel, Bill	02/05/07	Participate in meeting with R. Koe and T. Allison (both MFIM) on the status of the Compass Sale, Standard Property loans, B. Russell (Borrower) loans and Colt Gateway loans.	0.7	620.00	434.00
Fasel, Bill	02/05/07	Participate in conference calls with Counsel regarding loan issues (Colt, Standard Property) and overall closing process and transition issues.	1.4	620.00	868.00
Fasel, Bill	02/05/07	Participate in conference calls with Compass regarding ongoing Sale transition issues and review of due diligence information to be provided to Compass.	2.2	620.00	1,364.00
Fasel, Bill	02/05/07	Participate in conference call with A&M regarding Standard Property loan issues and provided update on overall closing/transition issues.	0.5	620.00	310.00
Koe, Robert	02/05/07	Participate in meeting with T. Allison and B. Fasel (both MFIM) on the status of the Compass Sale, Standard Property loans, B. Russell (Borrower) loans and Colt Gateway loans.	0.7	650.00	455.00
Reed, James	02/05/07	Review and respond to Compass questions.	0.7	430.00	301.00
Reed, James	02/05/07	Analyze insurance certificates for closing.	1.2	430.00	516.00
Fasel, Bill	02/06/07	Prepare for and participate in conference call with Creditor's Committees regarding status of certain loan issues and overall Sale transition/closing issues.	1.3	620.00	806.00
Fasel, Bill	02/06/07	Participate in conference calls with Compass regarding ongoing Sale transition issues and review of due diligence information to be provided to Compass.	0.5	620.00	310.00
Fasel, Bill	02/06/07	Participate in conference calls with Counsel regarding loan issues (Colt, Standard Property) and overall closing process and transition issues.	1.7	620.00	1,054.00
Reed, James	02/06/07	Respond to Compass questions.	0.5	430.00	215.00
Steele, Sarah	02/06/07	Analyze fees collected since auction date.	1.7	430.00	731.00
Fasel, Bill	02/07/07	Participate in conference calls with Counsel regarding ongoing Sale transition issues.	0.5	620.00	310.00
Fasel, Bill	02/07/07	Review Bid Tracking Analysis (identifying potential purchase price adjustments) to be provided to First Trust Deed Fund's Financial Advisor (A&M).	0.8	620.00	496.00
Reed, James	02/07/07	Review status of insurance certificates to be provided to Compass.	2.3	430.00	989.00
Reed, James	02/07/07	Respond to Compass diligence questions.	0.6	430.00	258.00
Smith, Susan	02/07/07	Participate in call with S. Strong and E. Monson (both RQN) regarding records to be turned over to Compass.	0.2	590.00	118.00
Smith, Susan	02/07/07	Update First Trust Deed Fund purchase price allocation, and transmit to J. Reed (MFIM).	0.3	590.00	177.00
Smith, Susan	02/07/07	Update First Trust Deed Fund purchase price allocation.	0.4	590.00	236.00
Smith, Susan	02/07/07	Organize team to scan loan documents to be delivered to Compass; and discuss USA Commercial Mortgage's progress with M. Olson (USACM).	0.8	590.00	472.00
Fasel, Bill	02/08/07	Participate in conference calls with Compass regarding ongoing Sale transition issues.	1.5	620.00	930.00
Fasel, Bill	02/08/07	Participate in conference calls with First Trust Deed Fund and Stalking Horse regarding Franklin Stratford loan issues.	0.7	620.00	434.00
McClellan, Christian	02/08/07	Prepare loan documents to be scanned for loans to be serviced by Compass Partners.	3.9	190.00	741.00
McClellan, Christian	02/08/07	Sort and archive scanned Compass loan documents (Wasco Investments) for use by the liquidating trust.	3.2	190.00	608.00
McClellan, Christian	02/08/07	Sort and archive scanned Compass loan documents (University Estates) for use by the liquidating trust.	3.4	190.00	646.00
Potter, Jeffrey	02/08/07	Prepare "loans to be serviced by Compass Partners" to be scanned.	2.4	190.00	456.00
Potter, Jeffrey	02/08/07	Scan fee agreements for Compass Partners.	1.5	190.00	285.00
Potter, Jeffrey	02/08/07	Scan loan appraisals for Compass Partners.	1.7	190.00	323.00
Potter, Jeffrey	02/08/07	Scan loan closing binders for Compass Partners.	2.4	190.00	456.00
Potter, Jeffrey	02/08/07	Scan loan memos and emails for Compass Partners.	1.5	190.00	285.00
Reed, James	02/08/07	Review status of loan questions for Compass.	1.4	430.00	602.00
Reed, James	02/08/07	Respond to Compass diligence questions.	0.9	430.00	387.00
Smith, Susan	02/08/07	Review and analyze schedule of fees collected since auction date for credit to Compass.	1.3	590.00	767.00

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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	02/08/07	Meet with M. Yoder (AIS) and D. Blatt (Compass) regarding computer transition issues.	1.5	590.00	885.00
Fasel, Bill	02/09/07	Participate in conference calls with Compass regarding ongoing Sale transition issues.	1.5	620.00	930.00
Koe, Robert	02/09/07	Review licensing requirements for Compass to obtain servicing license.	0.7	650.00	455.00
Koe, Robert	02/09/07	Participate in discussions on S. Bice (Nevada Mortgage Lending Division) issues on Compass servicing license.	0.8	650.00	520.00
McClellan, Christian	02/09/07	Sort and archive scanned Compass loan documents (The Gardens) for use by the liquidating trust.	3.8	190.00	722.00
McClellan, Christian	02/09/07	Sort and archive scanned Compass loan documents (The Gardens \$2.4M) for use by the liquidating trust.	3.8	190.00	722.00
McClellan, Christian	02/09/07	Sort and archive scanned Compass loan documents (The Gardens Timeshare) for use by the liquidating trust.	3.9	190.00	741.00
Potter, Jeffrey	02/09/07	Prepare "loans to be serviced by Compass Partners" to be scanned.	1.3	190.00	247.00
Potter, Jeffrey	02/09/07	Scan loan closing binders for Compass Partners.	2.5	190.00	475.00
Potter, Jeffrey	02/09/07	Scan loan appraisals for Compass Partners.	1.2	190.00	228.00
Smith, Susan	02/09/07	Analyze Loan Service Agreement contract rate service fee schedule for Compass loans.	1.8	590.00	1,062.00
Smith, Susan	02/09/07	Analyze report information on fees collected for Compass, verify data and prepare for use as a Sale closing document.	1.6	590.00	944.00
Steele, Sarah	02/09/07	Discuss with L. Weese (USACM) regarding outstanding fees .	1.9	430.00	817.00
McClellan, Christian	02/10/07	Sort and archive scanned Compass loan documents (Ten-Ninety) for use by the liquidating trust.	3.2	190.00	608.00
McClellan, Christian	02/10/07	Sort and archive scanned Compass loan documents (Tapia Ranch) for use by the liquidating trust.	0.9	190.00	171.00
Smith, Susan	02/10/07	Analyze service fee schedule issues for Compass service fees.	0.5	590.00	295.00
Smith, Susan	02/10/07	Prepare schedules of Sale closing cash credits for Compass Sale.	1.6	590.00	944.00
Markin, Eric	02/11/07	Scan Ocean Atlantic Loan file.	2.0	190.00	380.00
Markin, Eric	02/11/07	Scan Palm Harbor One.	2.1	190.00	399.00
McClellan, Christian	02/11/07	Sort and archive scanned Compass loan documents (Tapia Ranch) for use by the liquidating trust.	1.1	190.00	209.00
McClellan, Christian	02/11/07	Sort and archive scanned Compass loan documents (SVRB \$4.5M) for use by the liquidating trust.	3.5	190.00	665.00
Smith, Susan	02/11/07	Analyze updated file on service fees at Loan Service Agreement rates for Compass cash credit.	0.7	590.00	413.00
Smith, Susan	02/11/07	Update and edit file on Compass closing adjustments.	1.2	590.00	708.00
Smith, Susan	02/11/07	Participate in call with Committees regarding Compass closing and transition issues.	0.7	590.00	413.00
Allison, Tom	02/12/07	Review current status of Compass Sale with R. Koe (MFIM).	0.3	650.00	195.00
Allison, Tom	02/12/07	Participate in meeting regarding purchase price adjustment with R. Koe and J. Reed (both MFIM).	0.8	650.00	520.00
Allison, Tom	02/12/07	Participate in call with S. Smith (MFIM) and A. Jarvis (RQN) regarding purchase price adjustments.	0.4	650.00	260.00
Allison, Tom	02/12/07	Review status of closing.	2.5	650.00	1,625.00
Atkinson, James	02/12/07	Participate in call with Debtors' Counsel and review of correspondence regarding MLD license application of Compass.	0.6	650.00	390.00
Fasel, Bill	02/12/07	Prepare for and participate in conference call with Creditor's Committees regarding status of certain loan issues, proposed purchase price adjustments and overall Sale transition/closing issues.	2.7	620.00	1,674.00
Fasel, Bill	02/12/07	Participate in conference calls with Compass regarding certain transaction closing issues (licensing issues with S. Bice (Nevada Mortgage Lending Division), financing commitment from CapitalSource and proposed purchase price adjustments).	2.3	620.00	1,426.00
Koe, Robert	02/12/07	Participate in meeting and conference call on purchase price adjustments on First Trust Deed Fund, documentation problems with Amesbury, Gramercy Court and Shamrock Tower.	0.8	650.00	520.00
Koe, Robert	02/12/07	Review purchase price adjustments for servicing fee, First Trust Deed Fund loan balances, default interest, and other fees.	1.3	650.00	845.00
Koe, Robert	02/12/07	Discuss transition issues with D. Blatt, B. Piskin (both Compass), and S. Smith (MFIM).	0.9	650.00	585.00
Koe, Robert	02/12/07	Participate in meeting regarding purchase price adjustment with J. Reed and T. Allison (both MFIM).	0.8	650.00	520.00
Koe, Robert	02/12/07	Participate in meeting with A. Jarvis (RQN) on approach with Compass and the Committees and escrow problems.	0.6	650.00	390.00
Koe, Robert	02/12/07	Participate in conference call with Committees on Compass Partners purchase of First Trust Deed Fund portfolio and servicing rights.	1.2	650.00	780.00

EXHIBIT E12

USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Koe, Robert	02/12/07	Review Compass's licensing issues and S. Bice (Nevada Mortgage Lending Division) meeting tomorrow; discuss with Compass sub-servicing agreement with USA Commercial Mortgage.	0.6	650.00	390.00
Koe, Robert	02/12/07	Review current status of Compass Sale with T. Allison (MFIM).	0.3	650.00	195.00
McClellan, Christian	02/12/07	Sort and archive scanned Compass loan documents (SVRB 2nd) for use by the liquidating trust.	3.5	190.00	665.00
McClellan, Christian	02/12/07	Sort and archive scanned Compass loan documents (Standard Property Development) for use by the liquidating trust.	3.6	190.00	684.00
McClellan, Christian	02/12/07	Sort and archive scanned Compass loan documents (Southern California Land) for use by the liquidating trust.	3.3	190.00	627.00
Reed, James	02/12/07	Participate in meeting regarding purchase price adjustment with R. Koe and T. Allison (both MFIM).	0.8	430.00	344.00
Reed, James	02/12/07	Review status of Compass license issues.	1.3	430.00	559.00
Smith, Susan	02/12/07	Discuss transition issues with D. Blatt, B. Piskin (both Compass), and R. Koe (MFIM).	0.9	590.00	531.00
Smith, Susan	02/12/07	Analyze and edit calculations on Compass service fees.	1.3	590.00	767.00
Smith, Susan	02/12/07	Participate in meeting with Committees regarding Compass closing and transition issues.	0.7	590.00	413.00
Smith, Susan	02/12/07	Participate in call with T. Allison (MFIM) and A. Jarvis (RQN) regarding purchase price adjustments.	0.4	590.00	236.00
Allison, Tom	02/13/07	Participate in conference with Compass, Weil, Committees RQN and MFIM team to discuss Sale.	1.4	650.00	910.00
Allison, Tom	02/13/07	Participate in meeting and conference call with the Committees and Compass on financing sources for financing the sale, closing date, licensing and purchase price adjustments.	1.0	650.00	650.00
Allison, Tom	02/13/07	Oversee close of transaction.	3.3	650.00	2,145.00
Allison, Tom	02/13/07	Review various close documents.	2.5	650.00	1,625.00
Allison, Tom	02/13/07	Participate in conference with Compass, Weil, Committees RQN and MFIM team to discuss Sale.	1.4	650.00	910.00
Atkinson, James	02/13/07	Attend call with Committees and Compass.	1.3	650.00	845.00
Fasel, Bill	02/13/07	Participate in conference calls with Compass regarding certain transaction closing issues (licensing issues with S. Bice (Nevada Mortgage Lending Division), financing commitment from CapitalSource and proposed purchase price adjustments).	1.8	620.00	1,116.00
Fasel, Bill	02/13/07	Review transaction closing information and follow-up conference calls with Counsel regarding closing process related to the Compass transaction.	1.5	620.00	930.00
Koe, Robert	02/13/07	Prepare for meeting with S. Bice (Nevada Mortgage Lending Division) and Committees.	1.1	650.00	715.00
Koe, Robert	02/13/07	Participate in call with J. Milanowski (formerly USACM) on Placer Vineyard, his personal property at the office and the status of the Compass Partners Sale.	0.5	650.00	325.00
Koe, Robert	02/13/07	Prepare for meeting on final issues relating to Compass Partners closing.	0.7	650.00	455.00
Koe, Robert	02/13/07	Verify escrow amounts and define issues for meetings with Committees on Compass closing.	1.2	650.00	780.00
Koe, Robert	02/13/07	Participate in conference call with First Trust Deed Fund Committee on Compass Partners licensing.	0.5	650.00	325.00
Koe, Robert	02/13/07	Participate in meeting and conference call with the Committees and Compass on financing sources for financing the sale, closing date, licensing and purchase price adjustments.	1.0	650.00	650.00
Koe, Robert	02/13/07	Discuss escrow items for Compass closing with RQN.	0.4	650.00	260.00
McClellan, Christian	02/13/07	Sort and archive scanned Compass loan documents (Southern California Land 2nd) for use by the liquidating trust.	3.7	190.00	703.00
McClellan, Christian	02/13/07	Sort and archive scanned Compass loan documents (Shamrock Tower) for use by the liquidating trust.	3.6	190.00	684.00
McClellan, Christian	02/13/07	Sort and archive scanned Compass loan documents (Rio Rancho) for use by the liquidating trust.	3.4	190.00	646.00
Reed, James	02/13/07	Participate in meeting at Gordon and Silver concerning license options.	1.1	430.00	473.00
Reed, James	02/13/07	Participate in meeting regarding Compass purchase price adjustment.	1.0	430.00	430.00
Reed, James	02/13/07	Participate in meeting and conference call with the Committees and Compass on financing sources for financing the sale, closing date, licensing and purchase price adjustments.	1.0	430.00	430.00
Reed, James	02/13/07	Participate in meeting with Compass and Committees regarding purchase price adjustment.	1.1	430.00	473.00

EXHIBIT E12

USA Commercial Mortgage Company, et al.
Transition to Compass
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	02/13/07	Participate in conference with Compass, Weil, Committees RQN and MFIM team to discuss Sale.	1.4	590.00	826.00
Allison, Tom	02/14/07	Participate in conference calls with Compass regarding certain transaction closing issues (licensing issues with S. Bice (Nevada Mortgage Lending Division), financing commitment from CapitalSource and proposed purchase price adjustments).	2.7	650.00	1,755.00
Allison, Tom	02/14/07	Follow-up conference calls with Counsel regarding closing process related to the Compass transaction.	2.5	650.00	1,625.00
Allison, Tom	02/14/07	Participate in discussion with J. Reed and S. Smith (all MFIM) on Sale issues and adjustments.	0.7	650.00	455.00
Fasel, Bill	02/14/07	Participate in conference calls with Compass regarding certain transaction closing issues (licensing issues with S. Bice (Nevada Mortgage Lending Division), financing commitment from CapitalSource and proposed purchase price adjustments).	2.7	620.00	1,674.00
Fasel, Bill	02/14/07	Review transaction closing information and follow-up conference calls with Counsel regarding closing process related to the Compass transaction.	3.3	620.00	2,046.00
Koe, Robert	02/14/07	Participate in meeting and negotiations with Compass with final purchase price adjustments and other issues to finalize closing, in addition discussion on Placer Vineyard servicing rights.	3.9	650.00	2,535.00
Koe, Robert	02/14/07	Review final closing numbers and including escrows for Compass Partners.	1.8	650.00	1,170.00
Koe, Robert	02/14/07	Review required sub-servicing by USA Commercial Mortgage after Compass closing.	0.8	650.00	520.00
Koe, Robert	02/14/07	Participate in conference call regarding open issues on Compass closing with Weil and RQN.	0.8	650.00	520.00
Markin, Eric	02/14/07	Prepare Loan documents for scanning Loan file.	1.4	190.00	266.00
McClellan, Christian	02/14/07	Sort and archive scanned Compass loan documents (Placer Vineyards) for use by the liquidating trust.	3.7	190.00	703.00
McClellan, Christian	02/14/07	Sort and archive scanned Compass loan documents (Ocean Atlantic) for use by the liquidating trust.	3.6	190.00	684.00
McClellan, Christian	02/14/07	Sort and archive scanned Compass loan documents (Mountain House Business Park) for use by the liquidating trust.	3.8	190.00	722.00
Reed, James	02/14/07	Participate in discussion with S. Smith and T. Allison (all MFIM) on Sale issues and adjustments.	0.7	430.00	301.00
Reed, James	02/14/07	Participate in call with Compass counsel on closing.	1.2	430.00	516.00
Reed, James	02/14/07	Participate in meeting with Compass.	3.5	430.00	1,505.00
Smith, Susan	02/14/07	Participate in discussion with Compass on Sale issues and adjustments.	1.3	590.00	767.00
Smith, Susan	02/14/07	Participate in call with Compass and Weil regarding Sale issues and Closing issues.	0.8	590.00	472.00
Smith, Susan	02/14/07	Review and comment on latest version of sub-servicing agreement; and participate in call with S. Strong, A. Jarvis (RQN), T. Allison (MFIM) on agreements.	0.4	590.00	236.00
Smith, Susan	02/14/07	Review and comment on latest version of escrow agreements.	0.2	590.00	118.00
Smith, Susan	02/14/07	Participate in discussion with J. Reed and T. Allison (all MFIM) on Sale issues and adjustments.	0.7	590.00	413.00
Steele, Sarah	02/14/07	Review purchase price adjustments.	1.9	430.00	817.00
Allison, Tom	02/15/07	Review sub servicing negotiation and review and sign closing documents.	3.5	650.00	2,275.00
Allison, Tom	02/15/07	Review status of Compass Sale with R. Koe (MFIM) also review Sale of Placer Vineyard servicing rights to Compass.	1.0	650.00	650.00
Allison, Tom	02/15/07	Discuss with Compass Partners, escrow issues and other items scheduled for closing today at the Compass Partners Sale.	2.0	650.00	1,300.00
Atkinson, James	02/15/07	Review revised sub-service agreement.	0.9	650.00	585.00
Atkinson, James	02/15/07	Participate in call with MFIM counsel regarding sub-service agreement.	0.5	650.00	325.00
Koe, Robert	02/15/07	Participate in call with S. Strong (RQN), and S. Smith (MFIM) regarding sub-servicing agreement.	0.6	650.00	390.00
Koe, Robert	02/15/07	Discuss with Compass Partners, escrow issues and other items scheduled for closing today at the Compass Partners Sale.	2.0	650.00	1,300.00
Koe, Robert	02/15/07	Participate in final purchase price negotiations with Compass Partners for Sale.	3.5	650.00	2,275.00
Koe, Robert	02/15/07	Review status of Compass Sale with T. Allison (MFIM) also review Sale of Placer Vineyard servicing rights to Compass.	1.0	650.00	650.00
Koe, Robert	02/15/07	Participate in conference call with J. Reed and S. Smith (both MFIM) on final Compass Partners Sale issues.	1.0	650.00	650.00
Markin, Eric	02/15/07	Rename Loan files and prepare Loan files for scanning.	2.4	190.00	456.00

EXHIBIT E12

USA Commercial Mortgage Company, et al.
Transition to Compass
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Name	Date	Description	Hours	Rate	Fees
McClellan, Christian	02/15/07	Sort and archive scanned Compass loan documents (Marlton Square) for use by the liquidating trust.	3.2	190.00	608.00
McClellan, Christian	02/15/07	Sort and archive scanned Compass loan documents (i-40 Gateway) for use by the liquidating trust.	3.3	190.00	627.00
Reed, James	02/15/07	Participate in purchase price negotiations.	1.8	430.00	774.00
Reed, James	02/15/07	Participate in conference call with R. Koe and S. Smith (both MFIM) on final Compass Partners Sale issues.	1.0	430.00	430.00
Smith, Susan	02/15/07	Participate in call with S. Strong (RQN), and R. Koe (MFIM) regarding sub-servicing agreement.	0.6	590.00	354.00
Smith, Susan	02/15/07	Review Sale documents and verify appropriate documents are signed.	1.6	590.00	944.00
Smith, Susan	02/15/07	Review closing analysis and various exhibits required for draft escrow agreements.	1.4	590.00	826.00
Smith, Susan	02/15/07	Participate in negotiations on final Sale closing documents.	2.1	590.00	1,239.00
Smith, Susan	02/15/07	Participate in call with T. Burr (Sierra) to discuss closing compromises.	0.4	590.00	236.00
Smith, Susan	02/15/07	Prepare budget for sub-servicing agreement.	0.8	590.00	472.00
Smith, Susan	02/15/07	Discuss budget requirements with D. Blatt (Compass) and N. Peterman (GT).	0.6	590.00	354.00
Smith, Susan	02/15/07	Review and comment on escrow agreements.	0.4	590.00	236.00
Smith, Susan	02/15/07	Review and comment on sub-servicing agreement.	0.9	590.00	531.00
Smith, Susan	02/15/07	Update closing analysis with negotiated changes.	0.7	590.00	413.00
Smith, Susan	02/15/07	Assist D. Monson (RQN) with draft of escrow agreement.	1.3	590.00	767.00
Smith, Susan	02/15/07	Negotiate draft escrow agreement with B. Piskin (Compass).	0.4	590.00	236.00
Smith, Susan	02/15/07	Participate in conference call with R. Koe and J. Reed (both MFIM) on final Compass Partners Sale issues.	1.0	590.00	590.00
Steele, Sarah	02/15/07	Prepare statistical information for S. Smith (MFIM) regarding loans outstanding, repaid, and total collections.	1.3	430.00	559.00
Steele, Sarah	02/15/07	Review updated information for final purchase price adjustments and transfers upon closing.	0.7	430.00	301.00
Allison, Tom	02/16/07	Review transaction closing information and follow-up conference calls with Counsel regarding closing process related to the Compass transaction.	3.0	650.00	1,950.00
Allison, Tom	02/16/07	Review with R. Koe (MFIM) open issues and action items created by the sale of servicing rights to Compass Partners.	0.6	650.00	390.00
Allison, Tom	02/16/07	Participate in call with S. Smith and R. Koe (both MFIM) to discuss closing on the Sale.	0.4	650.00	260.00
Fasel, Bill	02/16/07	Participate in conference calls with Compass regarding certain transaction closing issues (specifically proposed purchase price adjustments).	2.7	620.00	1,674.00
Fasel, Bill	02/16/07	Review transaction closing information and follow-up conference calls with Counsel regarding closing process related to the Compass transaction.	3.3	620.00	2,046.00
Koe, Robert	02/16/07	Review open issues on the closing of the Compass Partners Sales.	0.7	650.00	455.00
Koe, Robert	02/16/07	Participate in call with B. Piskin (Compass) negotiating the final open issues on the Sale to Compass Partners.	1.2	650.00	780.00
Koe, Robert	02/16/07	Participate in call with RQN on distribution of proceeds from sale of servicing rights to Compass Partners.	0.8	650.00	520.00
Koe, Robert	02/16/07	Review with T. Allison (MFIM) open issues and action items created by the sale of servicing rights to Compass Partners.	0.6	650.00	390.00
Koe, Robert	02/16/07	Participate in call with S. Smith and T. Allison (both MFIM) to discuss closing on the Sale.	0.4	650.00	260.00
Reed, James	02/16/07	Review status of Closing issues.	1.5	430.00	645.00
Smith, Susan	02/16/07	Negotiate escrow agreement for the allocation dispute issues.	2.3	590.00	1,357.00
Smith, Susan	02/16/07	Participate in call with A. Jarvis and S. Strong (RQN) to discuss the issues on the Sale.	0.7	590.00	413.00
Smith, Susan	02/16/07	Update spreadsheets on Sale allocation.	0.6	590.00	354.00
Smith, Susan	02/16/07	Participate in call with T. Burr (Sierra) to discuss compromise and Sale issues.	0.3	590.00	177.00
Smith, Susan	02/16/07	Respond to Inquiries on Sale closing.	0.7	590.00	413.00
Smith, Susan	02/16/07	Participate in call with T. Allison and R. Koe (both MFIM) to discuss closing on the Sale.	0.4	590.00	236.00
Allison, Tom	02/19/07	Participate in conference calls with Compass regarding certain transitional issues and roles/responsibilities.	1.3	650.00	845.00
Fasel, Bill	02/19/07	Participate in conference calls with Compass regarding certain transitional issues and roles/responsibilities.	1.3	620.00	806.00
Smith, Susan	02/19/07	Discuss with T. Burr (Sierra) on allocation of Sale price and escrowed funds.	0.4	590.00	236.00

EXHIBIT E12

USA Commercial Mortgage Company, et al.
Transition to Compass
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Name	Date	Description	Hours	Rate	Fees
Allison, Tom	02/20/07	Participate in conference calls with USA Commercial Mortgage's Financial Advisor to discuss overbid allocation issues with First Trust Deed Fund.	1.5	650.00	975.00
Allison, Tom	02/20/07	Participate in conference call with Counsel to discuss USA Commercial Mortgage's overbid allocation issues with First Trust Deed Fund.	1.5	650.00	975.00
Fasel, Bill	02/20/07	Participate in conference calls with USA Commercial Mortgage's Financial Advisor to discuss overbid allocation issues with First Trust Deed Fund.	1.5	620.00	930.00
Fasel, Bill	02/20/07	Participate in conference call with Counsel to discuss USA Commercial Mortgage's overbid allocation issues with First Trust Deed Fund.	1.5	620.00	930.00
Fasel, Bill	02/20/07	Participate in conference call with Counsel regarding outstanding items to complete Plan confirmation process.	1.7	620.00	1,054.00
Koe, Robert	02/20/07	Participate in meeting with Committees and RQN on transition issues following Sale of servicing rights to Compass Partners.	2.0	650.00	1,300.00
Koe, Robert	02/20/07	Participate in meeting with R. Charles (L&R) on transferring servicing to Compass.	0.7	650.00	455.00
Koe, Robert	02/20/07	Participate in conference call with USACM, First Trust Deed Fund on allocations of escrow from Compass Sale.	0.8	650.00	520.00
Koe, Robert	02/20/07	Review bid and sale price reductions on First Trust Deed Fund and approach to recover through Bankruptcy Court.	0.7	650.00	455.00
Reed, James	02/20/07	Participate in meeting with Compass regarding transition.	1.3	430.00	559.00
Reed, James	02/20/07	Participate in meeting with Compass regarding escrow issue.	1.4	430.00	602.00
Smith, Susan	02/20/07	Discuss with D. Blatt and B. Piskin (both Compass) servicing issues, fees, and trust account issues.	0.7	590.00	413.00
Smith, Susan	02/20/07	Participate in call with L. Weese (USACM) to review issues with Compass servicing, fees, holdbacks and programming.	0.6	590.00	354.00
Smith, Susan	02/20/07	Discuss issues on escrowed funds with A. Jarvis and D. Monson (both RQN).	0.7	590.00	413.00
Smith, Susan	02/20/07	Participate in call with First Trust Deed Fund and Unsecured Creditors Committees regarding the escrowed amounts from the Sale and the transfer of proceeds.	0.8	590.00	472.00
Fasel, Bill	02/21/07	Participate in conference calls with USA Commercial Mortgage's Financial Advisor to discuss overbid allocation issues with First Trust Deed Fund.	2.3	620.00	1,426.00
Fasel, Bill	02/21/07	Participate in conference call with Counsel to discuss USA Commercial Mortgage's overbid allocation issues with First Trust Deed Fund.	1.2	620.00	744.00
Koe, Robert	02/21/07	Discussions on personal property of J. Milanowski and T. Hangtes (both formerly USACM) which is commingled with USACM items with M. Olsen (USACM) and J. Reed (MFIM).	0.7	650.00	455.00
Koe, Robert	02/21/07	Discuss with Compass Partners compromise on personal property and fixtures at 4484 South Pecos.	1.2	650.00	780.00
Reed, James	02/21/07	Discussions on personal property of J. Milanowski and T. Hangtes (both formerly USACM) which is commingled with USACM items with M. Olsen (USACM) and R. Koe (MFIM).	0.7	430.00	301.00
Reed, James	02/21/07	Participate in call with Compass related to transition.	1.0	430.00	430.00
Smith, Susan	02/21/07	Participate in conference call with Compass, Weil Gotshal regarding sub-servicing arrangements.	0.9	590.00	531.00
Smith, Susan	02/21/07	Meet with E. Monson and A. Jarvis (both RQN) regarding Sale and transition issues.	0.6	590.00	354.00
Smith, Susan	02/21/07	Meet with L. Weese (USACM) regarding Compass loan servicing arrangements and fee processing.	0.7	590.00	413.00
Reed, James	02/22/07	Participate in meeting with Compass regarding transition.	1.1	430.00	473.00
Smith, Susan	02/22/07	Participate in call with C. Liu (Compass) and S. Steele (MFIM), L. Weese (USACM) to discuss default interest calculations used in the disputed escrowed fees.	0.7	590.00	413.00
Koe, Robert	02/27/07	Discuss with USA Commercial Mortgage employees for potential hiring with Compass Partners.	0.9	650.00	585.00
Koe, Robert	02/27/07	Review USA Commercial Mortgage employees, which employees are going to be kept, which employees are going to be terminated and actions necessary by USA Commercial Mortgage for these employees.	1.2	650.00	780.00
Koe, Robert	02/27/07	Discuss with L. Weese (USACM) on Compass's request for recalculation of late fees.	0.5	650.00	325.00
Reed, James	02/27/07	Discuss with Compass regarding employees to be retain by USA Commercial Mortgage under the sub-servicing agreement.	2.1	430.00	903.00

EXHIBIT E12

USA Commercial Mortgage Company, et al.
 Transition to Compass
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Name	Date	Description	Hours	Rate	Fees
Koe, Robert	02/28/07	Discuss B. Piskin (Compass) on employee moves and current status of those moves.	0.8	650.00	520.00
Reed, James	02/28/07	Discuss with Compass regarding employees to be retain by USA Commercial Mortgage under the sub-servicing agreement.	1.8	430.00	774.00
Total Transition to Compass			311.7		\$ 146,131.00

Total Hours and Fees for Transition to Compass from April 13, 2006 through March 12, 2007	424.8	\$ 208,964.00
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USA Commercial Mortgage Company	50%	\$ 104,482.00
USA Capital First Trust Deed Fund, LLC	50%	\$ 104,482.00
		\$ 208,964.00

USA Commercial Mortgage Company	50%	212.4
USA Capital First Trust Deed Fund, LLC	50%	212.4
		424.8